

FILED

MAR 05 2024

U.S. DISTRICT COURT-WVN
CLARKSBURG, WV 26301

UNITED STATES OF AMERICA

v.

DAVID M. ANDERSON

Defendant.

Criminal No. 1:23 cr 54

Violations: **26 U.S.C. § 7206(1)**

SUPERSEDING INDICTMENT

The Grand Jury charges that:

COUNT ONE

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2017, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 43 (total income) in the amount of \$0.00 and reported amount of total tax on line 63 (total tax) in the amount of \$7,661.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2017 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2018, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 10 (total income) in the amount of \$0.00 and reported amount of total tax on line 15 (total tax) in the amount of \$0.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2018 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

(False Tax Return)

On or about October 6, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2019, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 9 (total income) in the amount of \$81,836.00 and reported amount of total tax on line 24 (total tax) in the amount of \$30,980.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2019 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR

(False Tax Return)

On or about October 13, 2021, within the Northern District of West Virginia, the defendant **DAVID M. ANDERSON** willfully filed and caused to be filed with the Internal Revenue Service a false Form 1040 U.S. Individual Income Tax Return for tax year 2020, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant **DAVID M. ANDERSON** did not believe to be true and correct as to every material matter. That tax return reported taxable income on line 15 (total income) in the amount of \$20,282.00 and reported amount of total tax on line 24 (total tax) in the amount of \$9,298.00, when, in fact, as the defendant **DAVID M. ANDERSON** knew, his taxable income for the calendar year 2020 was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7206(1).

A true bill,

/s/ _____
Foreperson

/s/ _____
WILLIAM IHLENFELD
United States Attorney

Sarah E. Wagner
Assistant United States Attorney